

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

KENNETH M. KRYS and CHRISTOPHER STRIDE, as JOINT OFFICIAL LIQUIDATORS of SPHINX LTD., SPHINX STRATEGY FUND LTD.; SPHINX PLUS SPC LTD., SPHINX DISTRESSED LTD., SPHINX MERGER ARBITRAGE LTD.; SPHINX SPECIAL SITUATIONS LTD., SPHINX MACRO LTD.; SPHINX LONG/SHORT EQUITY LTD.; SPHINX MANAGED FUTURES LTD.; SPHINX EQUITY MARKET NEUTRAL LTD.; SPHINX CONVERTIBLE ARBITRAGE LTD.; SPHINX FIXED INCOME ARBITRAGE LTD.; SPHINX DISTRESSED FUND SPC; SPHINX MERGER ARBITRAGE FUND SPC; SPHINX SPECIAL SITUATIONS FUND SPC; SPHINX MACRO FUND SPC; SPHINX LONG/SHORT EQUITY FUND SPC; SPHINX MANAGED FUTURES FUND SPC; SPHINX EQUITY MARKET NEUTRAL FUND SPC; SPHINX CONVERTIBLE ARBITRAGE FUND SPC; SPHINX FIXED INCOME ARBITRAGE FUND SPC; PLUSFUNDS MANAGED ACCESS FUND SPC LTD.; KENNETH M. KRYS and CHRISTOPHER STRIDE as assignees of claims assigned by MIAMI CHILDREN'S HOSPITAL FOUNDATION, OFI, GREEN & SMITH INVESTMENT MANAGEMENT LLC, THALES FUND MANAGEMENT LLC, KELLNER DILEO & CO., LLC, MARTINGALE ASSET MANAGEMENT LP, LONGACRE FUND MANAGEMENT LLC, ARNHOLD & S. BLEICHROEDER ADVISERS LLC, PICTET & CIE, RGA AMERICA REINSURANCE COMPANY, DEUTSCHE BANK (SUISSE) SA, ARAB MONETARY FUND, HANSARD INTERNATIONAL LTD., CONCORDIA ADVISORS LLC, GABELLI SECURITIES, INC., CITCO GLOBAL CUSTODY; and JAMES P. SINCLAIR as Trustee of the SPHINX TRUST,	X
Plaintiffs,	:
-against-	:

CHRISTOPHER SUGRUE; MARK	:
KAVANAGH; BRIAN OWENS;	:
PRICEWATERHOUSECOOPERS L.L.P.; MARI	:
FERRIS; PRICEWATERHOUSECOOPERS	:
CAYMAN ISLANDS; GIBSON, DUNN &	:
CRUTCHER LLP; REFCO ALTERNATIVE	:
INVESTMENTS LLC; GRANT THORNTON	:
LLP; MARK RAMLER; ERNST & YOUNG U.S.	:
LLP; MAYER BROWN LLP f/k/a MAYER	:
BROWN ROWE & MAW LLP; JOSEPH	:
COLLINS; EDWARD S. BEST; PAUL KOURY;	:
PHILLIP R. BENNETT; ROBERT C. TROSTEN;	:
TONE GRANT; SANTO MAGGIO; THOMAS	:
HACKL; DENNIS KLEJNA; BAWAG P.S.K.	:
BANK FUR ARBEIT UND WIRTSCHAFT UND	:
OSTERREICHISCHE POSTPARKASSE	:
AKTIENGESELLSCHAFT; JP MORGAN	:
CHASE & CO.; CREDIT SUISSE SECURITIES	:
(USA) LLC f/k/a CREDIT SUISSE FIRST	:
BOSTON LLC; BANC OF AMERICA	:
SECURITIES LLC; THOMAS H. LEE	:
PARTNERS, L.P.; THOMAS H. LEE	:
ADVISORS, LLC; THL MANAGERS V, LLC;	:
THL EQUITY ADVISORS V, L.P.; THOMAS H.	:
LEE EQUITY FUND V, L.P.; THOMAS H. LEE	:
PARALLEL FUND V, L.P.; THOMAS H. LEE	:
EQUITY (CAYMAN) FUND V, L.P.; THOMAS	:
H. LEE INVESTORS LIMITED PARTNERSHIP;	:
1997 THOMAS H. LEE NOMINEE TRUST;	:
THOMAS H. LEE; DAVID V. HARKINS;	:
SCOTT L. JAECKEL; SCOTT A. SCHOEN;	:
WILLIAM T. PIGOTT; LIBERTY CORNER	:
CAPITAL STRATEGIES, LLC; EMF	:
FINANCIAL PRODUCTS LLC; EMF CORE	:
FUND LTD.; DELTA FLYER FUND LLC; ERIC	:
M. FLANAGAN; INGRAM MICRO, INC.; CIM	:
VENTURES, INC.; BECKENHAM TRADING	:
CO., INC.; ANDREW KRIEGER; COAST	:
ASSET MANAGEMENT, LLC, f/k/a COAST	:
ASSET MANAGEMENT LP; CS LAND	:
MANAGEMENT LLC; CHRISTOPHER	:
PETTIT; and REFCO GROUP HOLDINGS,	:
INC.; and REFCO ASSOCIATES, INC.,	:
Defendants.	:

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Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Grant Thornton LLP certifies that Grant Thornton LLP is an Illinois limited liability partnership which does not have a parent company, and further certifies that there is no authorized or outstanding stock in Grant Thornton LLP.

Dated: New York, New York  
April 1, 2008

Respectfully submitted,  
WINSTON & STRAWN LLP

By: \_\_\_\_\_ /s/  
David E. Mollón (dmollon@winston.com)  
WINSTON & STRAWN LLP  
200 Park Avenue  
New York, New York 10166  
Ph: (212) 294-6700  
Fax: (212) 294-4700

Of Counsel:

Bradley E. Lerman (blerman@winston.com)  
Catherine W. Joyce (cjoyce@winston.com)  
Linda T. Coberly (lcoberly@winston.com)  
WINSTON & STRAWN LLP  
35 W. Wacker Drive  
Chicago, Illinois 60601  
Ph: (312) 558-5600  
Fax: (312) 558-5700

*Attorneys for Defendant Grant Thornton LLP*